



Town of Mashpee

16 Great Neck Road North
Mashpee, Massachusetts 02649

Hours: Mon. – Fri., 8:30am – 4:30pm
Phone: (508) 539-1404
FAX: (508)-539-1142

Hours: 8:30 am – 4:30 pm Mon – Friday

Assessing Department
Jason R. Streebel, MAA
Director of Assessing

TOWN OF MASHPEE EXEMPTION CRITERIA FISCAL YEAR 2016

All applicants must complete a form annually and submit it to the Board of Assessors within 90 days of the actual tax bill mailing (usually April 1st). All applicants must own and occupy property as of July 1, 2015. [Applications will be accepted after Labor Day.](#)

CLAUSE 41C: ELDERLY EXEMPTION

Must be sixty-five (65) years or older by July 1, 2015.

Income requirements: Married cannot exceed: \$30,489 a year
Single cannot exceed: \$20,326 a year

SOCIAL SECURITY DEDUCTION: Per IGR- No. 15-205 1.7% INCREASE G.L. c.59, §5, Clause 41, 41B or 41C. Income & Asset limits for determining qualification see IGR-No. 15-206 Cost of Living Adjustment is 1.63%.

Minus Social Security deduction of: \$ 6,785 for married
Or: \$ 4,523 for single

All gross income for the calendar year **2014** should include Social Security, Pensions, Wages, Rental income, Interest Income and Income from sale of Real Estate. Bring in your **2014 Federal Income Tax Return**.

All Assets: Married cannot exceed \$55,896
Single cannot exceed \$40,652

All savings as of July 1, 2015 would include stocks, bonds, certificates of deposit, savings accounts, checking account balances, and other real estate owned elsewhere.

Must be Massachusetts resident for ten preceding years and have owned any Massachusetts property for five preceding years.

Must have owned the property by **July 1st**.

THE EXEMPTION IS \$500.00 OFF THE ANNUAL TAX.

CLAUSE 22, 22A THRU 22E & PARAPLEGIC VETERAN

1. Must have (1) been domiciled in Massachusetts for at least 6 consecutive months before entering the service, or (2) lived in Massachusetts for one year prior to the date of filing.

Also must have a service related disability of not less than 10%.

2. **If filing application for the first time**, a letter is required from the Veterans Administration confirming percentage of service-connected disability or certain awards and satisfy tests relating to residency, domicile, and ownership of the property. Your DD214 is also required.

All applicants with 100% service-related disability must submit a letter stating so annually dated July 1st.

The exemptions offered for disabled Veterans varies in dollar amount based on the specific clause the taxpayer is qualified for. The amounts range from \$400.00 per year to full exemption.



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CLAUSE 17D SURVIVING SPOUSE, AGED PERSON, MINOR

This exemption can be filed if you fall into one of the three categories listed below:

SURVIVING SPOUSE - Must have been widowed prior to **7-1-15**.

AGED PERSON - Must have been seventy years of age as of **7-1-15**.
Must have owned and occupied as domicile for the five preceding years.

MINOR - A minor, under eighteen (18) years of age, whose parents are deceased.

Assets not to exceed \$40,000 excluding domicile. Assets include checking and savings accounts, stocks, bonds and CD's as of July 1, 2015.

THE EXEMPTION AMOUNT IS \$175.00 OF THE ANNUAL TAX.

CLAUSE 37A BLIND EXEMPTION

1. Must be certified by the Commission of the Blind as of **July 1, 2015**.
2. Must have been a resident and property owner as of **July 1, 2015**.
Property must be occupied by applicant as his/her domicile.
Must submit a certificate from the Commission of the Blind dated in **2015**.

THE EXEMPTION AMOUNT \$500.00 OFF THE ANNUAL TAX.

CLAUSE 41A TAX DEFERRAL

1. Must be 65 years or older by **July 1, 2015**.
2. Income not to exceed \$40,000. This would include Social Security, Pensions, Interest, Rental income, wages, and income from the sale of real estate. The applicant must have lived in Massachusetts for at least 10 years and owned & occupied real estate in Massachusetts for 5 years.

The applicant chooses the amount of tax to defer.

If the property is mortgaged, we must receive written approval from the mortgagee to place a lien on the property. Pay 8% interest per annum.

The deferred amount must be paid back to the Town at 8% interest at the time of sale of property. When the applicant dies, the interest accrues at 16% from the date of death.